

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Kiyoshi Mita                          Art Unit : 1753  
Serial No. : 10/813,778                          Examiner : Luan V. Van  
Filed : March 31, 2004                          Confirmation No.: 5229  
                                                            Notice of Allowance Date:  
Title : METHOD FOR MANUFACTURING MOUNTING SUBSTRATE AND  
                                                          METHOD FOR MANUFACTURING CIRCUIT DEVICE

**MAIL STOP ISSUE FEE**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE TO NOTICE OF ALLOWANCE**

In response to the Notice of Allowance mailed December 21, 2006, enclosed is a completed issue fee transmittal form PTOL 85b. The required issue and publication fees in the amount of \$1700 are being paid concurrently herewith on the Electronic Filing System (EFS) by way of Deposit Account authorization. Please apply any additional charges or credits to our Deposit Account No. 06 1050.

**COMMENTS ON REASONS FOR ALLOWANCE**

The Examiner's allowance of the claims is appreciated. The Applicant submits the following comments concerning the Examiner's Reasons for Allowance cited in the Notice of Allowability. It is the subject matter of each claim as a whole that is patentable, not any particular feature recited in the claim(s). The Applicant does not concede that the reasons for allowance given by the Examiner are the only reasons that make the claims allowable and does not make any admission or concession concerning the Examiner's statement.

Respectfully submitted,

Date: 3/7/07

*Samuel Borodach*

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